## **LISTING OF THE CLAIMS:**

Claims 1-20 (Canceled)

Claim 21 (New): A cellulose acetate film comprising cellulose acetate, wherein the cellulose acetate has an acetic acid content in the range of 55.0 to 58.0%, and wherein the film is formed by a solvent casting method using a cellulose acetate solution that is prepared according to a cooling dissolution method.

Claim 22 (New): The cellulose acetate film as defined in claim 1, wherein the film is stretched.

Claim 23 (New): The cellulose acetate film as defined in claim 2, wherein the film is stretched at a stretch ratio of increase of length in the range of 10 to 30%.

Claim 24 (New): The cellulose acetate film as defined in claim 2, wherein the film is stretched at a stretch ratio of increase of width in the range of 10 to 30%.

Claim 25 (New): The cellulose acetate film as defined in claim 1, wherein the cooling dissolution method uses a halogenated hydrocarbon as a solvent.

Claim 26 (New): The cellulose acetate film as defined in claim 5, wherein the halogenated hydrocarbon is methylene chloride.

Claim 27 (New): The cellulose acetate film as defined in claim 1, wherein the film contains a compound having at least two aromatic rings in an amount of 0.3 to 20 weight parts based on 100 weight parts of the cellulose acetate.

Claim 28 (New): The cellulose acetate film as defined in claim 1, wherein the film has a surface immersed in an acid or alkali solution.

Claim 29 (New): The cellulose acetate film as defined in claim 1, wherein the film has a surface sprayed with an alkali solution.

Claim 30 (New): The cellulose acetate film as defined in claim 1, wherein the film has a surface subjected to a corona discharge treatment.

Claim 31 (New): A cellulose acetate film comprising cellulose acetate, wherein the cellulose acetate has an acetic acid content in the range of 58.0 to 62.5%, wherein the film is stretched, and wherein the film is formed by a solvent casting method using a cellulose acetate solution that is prepared according to a cooling dissolution method.

Claim 32 (New): The cellulose acetate film as defined in claim 31, wherein the film is stretched at a stretch ratio of increase of length in the range of 10 to 30%.

Claim 33 (New): The cellulose acetate film as defined in claim 31, wherein the film is stretched at a stretch ratio of increase of width in the range of 10 to 30%.

Claim 34 (New): The cellulose acetate film as defined in claim 31, wherein the cooling dissolution method uses a halogenated hydrocarbon as a solvent.

Claim 35 (New): The cellulose acetate film as defined in claim 34, wherein the halogenated hydrocarbon is methylene chloride.

Claim 36 (New): The cellulose acetate film as defined in claim 31, wherein the film contains a compound having at least two aromatic rings in an amount of 0.3 to 20 weight parts based on 100 weight parts of the cellulose acetate.

Claim 37 (New): The cellulose acetate film as defined in claim 31, wherein the film has a surface immersed in an acid or alkali solution.

Claim 38 (New): The cellulose acetate film as defined in claim 31, wherein the film has a surface sprayed with an alkali solution.

Claim 39 (New): The cellulose acetate film as defined in claim 31, wherein the film has a surface subjected to a corona discharge treatment.

Claim 40 (New): A cellulose acetate film comprising cellulose acetate, wherein the cellulose acetate has an acetic acid content in the range of 58.0 to 62.5%, and wherein the film is formed by a solvent casting method using a cellulose acetate solution that is prepared according to a cooling dissolution method using a halogenated hydrocarbon as a solvent.

Claim 41 (New): The cellulose acetate film as defined in claim 40, wherein the halogenated hydrocarbon is methylene chloride.

Claim 42 (New): The cellulose acetate film as defined in claim 40, wherein the film contains a compound having at least two aromatic rings in an amount of 0.3 to 20 weight parts based on 100 weight parts of the cellulose acetate.

Claim 43 (New): The cellulose acetate film as defined in claim 40, wherein the film has a surface immersed in an acid or alkali solution.

Claim 44 (New): The cellulose acetate film as defined in claim 40, wherein the film has a surface sprayed with an alkali solution.

Claim 45 (New): The cellulose acetate film as defined in claim 40, wherein the film has a surface subjected to a corona discharge treatment.